

### Amendments to the Claims

This listing of claims will replace all prior versions and listings of claims in the application.

### Listing Of Claims:

1. (Currently Amended) Matrix particles comprising a discontinuous phase of a plurality of inclusions of oil, preferably wherein the oil is optionally flavor oil or fragrance oil, the oil dispersed within a matrix, the matrix comprising a crosslinked polymer and at least one filler.
2. (Original) Matrix particles according to claim 1 comprising a cross-linked polymer derived from the group consisting of alginate and pectin, derivatives thereof or combinations thereof.
3. (Original) Matrix particles according to claim 1 wherein the cross-linked polymer is alginate.
4. (Currently Amended) Matrix particles according to ~~any of the claims 1 to 3~~ claim 1 comprising a filler selected from the group consisting of inorganic substances, ~~preferably carbonates, silicates, sulphates, phosphates, more preferably magnesium carbonate, calcium carbonate, calcium phosphate, calcium sulphate, magnesium silicate, aluminium silicate, ground limestone, clay, talc, titanium dioxide, and~~ organic substances, ~~preferably cellulose polymers, derivatives thereof and combinations of any or all of the aforementioned substances.~~
5. (Currently Amended) Matrix particles according to ~~any of the preceding claims~~ claim 1 comprising a filler, ~~preferably in a ratio of 2:1 to 1:2, more preferably 1.5:1 to 1:1.5, most preferably about 1:1 to the polymer.~~
6. (Currently Amended) Matrix particles according to ~~any of the preceding claims~~ claim 1 comprising microcrystalline cellulose as a filler.

7. (Currently Amended) Matrix particles as according to ~~any of the preceding claims~~ claim 1 wherein the discontinuous phase comprises oil and the particles comprise surface oil below 10% (wt/wt), ~~preferably below 5% (wt/wt), more preferably below 3% (wt/wt), most preferably below 1% (wt/wt).~~

8. (Currently Amended) Matrix particles according to ~~any of the preceding claims~~ claim 1 comprising at least one coating.

9. (Currently Amended) Matrix particles according to ~~any of the preceding claims~~ claim 1 comprising colouring matter.

10. (Currently Amended) Products comprising matrix particles according to ~~any of the preceding claims~~ claim 1.

11. (Currently Amended) Process for preparing matrix particles as described in ~~any of the preceding claims~~ claim 1, comprising

- i) forming an emulsion comprising a polymer, a filler, and oil,
- ii) forming matrix particles comprising a continuous phase containing a hydrophilic polymer and a filler and further comprising a discontinuous phase containing oil
- iii) hardening said matrix particles by cross-linking the polymer
- iv) drying the cross-linked matrix particles.

12. (New) Matrix particles according to claim 1 wherein the filler comprises cellulose polymers or derivatives thereof.

13. (New) Matrix particles according to claim 1 wherein the filler comprises at least one of carbonates, silicates, sulphates, or phosphates.

14. (New) Matrix particles according to claim 1 wherein the filler comprises at least one of magnesium carbonate, calcium carbonate, calcium phosphate, calcium sulphate, magnesium silicate, aluminium silicate, ground limestone, clay, talc, or titanium dioxide.
15. (New) Matrix particles according to claim 1 comprising a filler, in a ratio of 1.5:1 to 1:1.5, to the polymer.
16. (New) Matrix particles according to claim 1 comprising a filler in a ratio of about 1:1 to the polymer.
17. (New) Matrix particles according to claim 1 wherein the discontinuous phase comprises oil and the particles comprise surface oil below 5% (wt/wt).
18. (New) Matrix particles according to claim 1 wherein the discontinuous phase comprises oil and the particles comprise surface oil below 3% (wt/wt).
19. (New) Matrix particles according to claim 1 wherein the discontinuous phase comprises oil and the particles comprise surface oil below 1% (wt/wt).
20. (New) Matrix particles according to claim 1 comprising at least one of an active, a stabiliser, or an excipient.